

FILED

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CLERK OF COURT

U.S. DISTRICT COURT

WESTERN DISTRICT OF MICHIGAN

BY: tb SCANNED BY: TB 5/19/21

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

JESSICA MARIE DOWKER,

Defendant.

1:21-cr-103

**Robert J. Jonker
U.S. District Judge**

FELONY INFORMATION

The United States Attorney charges:

(Willful Failure to Pay Over Tax)

1. At all times relevant to this information, Northshore Dock, LLC (“Northshore”) was a company doing business in Antrim County, Michigan. Northshore provided boat sales, storage, transportation, and other marine services.

2. At all times relevant to this information, JESSICA MARIE DOWKER acted as bookkeeper and financial manager for Northshore. In that capacity she exercised authority over the company’s payroll, and was require to collect, account for and pay over taxes from its employees’ paychecks, including federal income taxes, Medicare taxes, and Social Security taxes (collectively referred to in this Information as “payroll taxes.”)

3. During the second quarter of the year 2018, ending June 30, 2018, JESSICA MARIE DOWKER deducted and collected from the total taxable wages of Northshore’s employees payroll taxes in the amount of \$45,882.49.

4. On or about July 31, 2018, in the Western District of Michigan, Southern Division, JESSICA MARIE DOWKER willfully failed to truthfully account for and pay over to

the Internal Revenue Service the payroll taxes withheld and due and owing to the United States of America for the quarter ending June 30, 2018.

26 U.S.C. § 7202

ANDREW BYERLY BIRGE
United States Attorney

Date: 5/19/21


NILS R. KESSLER
Assistant United States Attorney